

INSTRUCTIONS FOR COMPLETING THE SELF-EMPLOYMENT LEDGER

GROSS INCOME

List all gross income on the dates received, from who received, and the amounts in the appropriate fields.

EXPENSES (COSTS OF SELF-EMPLOYMENT)

List allowable business expenses on the dates the expenses were incurred, to whom the expenses were paid and the amounts expended in the appropriate fields.

Most business expenses may be subtracted from your self-employment income. This includes payments on the principal purchases of income-producing real estate and capital assets, equipment, machinery and other durable goods. Mileage at the current federal rate or actual expenses will be allowed for work-related travel. The mileage rate includes other vehicle expenses such as gas, oil, etc.

When a business is located in the home, the following options are available for housing deductions, such as mortgage, house insurance or home real estate taxes. You may claim -

- A percentage of the actual housing expense as a 'Cost of Doing Business' for self-employment and the remaining percentage of the actual housing costs as a deduction in the SNAP budget.

OR

- The total actual housing costs as a deduction in the SNAP budget.

Utilities are not an allowable self-employment cost for businesses located in the home. Long distance telephone charges that are business-related may be deducted.

Day care providers can select one of the following methods for determining the cost of meals:

1. Actual documented cost of meals,
2. A standard per day amount based on estimated per meal costs; or
3. Current reimbursement amounts used in USDA Child and Adult Care Food Program.

The following expenses are not allowed and should not be listed on the ledger:

- Depletion;
- Depreciation;
- Federal, state and local taxes;
- Mileage expenses from the home to the first work site and from the last work site back home;
- Money set aside for retirement purposes and other work-related personal expenses;
- Monthly telephone charges unless there is a separate business phone;
- Utilities costs when the business is located in the home.

MC Name:

MC#

SELF-EMPLOYMENT LEDGER

This document must be completed correctly or it will be returned.

Gray area to be completed by DHHS.

Name of Business Owner:

Business Name:

Business Mailing Address:

City, State, Zip Code:

Self-Employment Begin Date (month/day/year):

Dates Covered: through

Amounts are: Estimated ☐ Actual ☐

GROSS INCOME			EXPENSES (COSTS OF SELF-EMPLOYMENT)		
DATE RECEIVED	SOURCE OF INCOME	AMOUNT	DATE PAID	TYPE OF EXPENSE	AMOUNT PAID

Number of hours worked per week at this self-employment:_____

With my signature, I certify I have listed all income and expenses above. I also certify that I have receipts or some type of verification on file for all listed income and expenses reported on this document, and I will keep them on file for a least one year from date reported.

Client Signature

Date

Signature of person who helped.

(10/06/10)